



morris & spottiswood group

PPN 006
Carbon Reduction Plan

2025

Commitment to achieving Net Zero

At Morris & Spottiswood Group we are committed to achieving Net Zero emissions by 2045 in Scotland and 2050 in England, Wales, Northern Ireland and Ireland, in line with current Government legislation.

We put sustainability at the heart of everything we do, working with our clients to incorporate sustainable solutions into their projects as well as progressing our own goals to improve our environmental impact as a business.

Supplier Name: Morris & Spottiswood Group

Publication Date: 19th December 2025

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Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions.

Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2023

Additional Details relating to the Baseline Emissions calculations

We have established our carbon (CO₂e) baseline using data from our audited carbon accounts, that have been produced in line with the guidance contained in ISO 14064-1 and is used as part of the company's journey to Net Zero through the Carbon Reduce Programme with Achilles.

This baseline supersedes our previously used 2019 Baseline, due to significant organisational change and uplift in both staff numbers, project, and revenue. Additionally, 2019 Baseline data did not contain the full range of Scope 3 emissions applicable to this document, and only those for Scope 3 Grey Fleet were available at that time.

We are in a continual improvement process to obtain real-world data that will allow us to report accurately on our Scope 3 emissions across all relevant categories and will update this document as information becomes available.

Baseline Year Emissions: 2023

| Emissions | Total (tCO ₂ e) |
|---|----------------------------|
| Scope 1 | 690 |
| Scope 2 | 101 |
| Scope 3 | |
| • Upstream Transportation & Distribution (Category 4) | 343* |
| • Waste Generated in Operations (Category 5) | 1087 |
| • Business Travel (Category 6 – Grey Fleet Only) | 383 |
| • Employee Commuting (Category 7) | 1036 |
| • Downstream Transportation & Distribution (Category 9) | n/a |
| Total Emissions | 3640 |
| Intensity Ratio (tCO₂e/ Annual Turnover £m) | 28.43 |

Reporting Year Emissions: 2024

| Emissions | Total (tCO ₂ e) |
|---|----------------------------|
| Scope 1 | 712 |
| Scope 2 | 128 |
| Scope 3 | |
| • Upstream Transportation & Distribution (Category 4) | 1154 |
| • Waste Generated in Operations (Category 5) | 112** |
| • Business Travel (Category 6) | 433 |
| • Employee Commuting (Category 7) | 1174 |
| • Downstream Transportation & Distribution (Category 9) | n/a |
| Total Emissions | 3713 |
| Intensity Ratio (tCO₂e/ Annual Turnover £m) | 21.52 |

The increase in overall Total Emissions has been the result of quantifying more of our Scope 3 (indirect) emissions categories and a significant increase in staff and financial Turnover.

* *Upstream Transportation & Distribution (Category 4)* 2023 emissions figure is low due to not using spend based data until 2024

** Significant difference in 2023 *Waste Generated in Operations (Category 5)* emissions compared to 2024 due to 2023 waste reporting issues

Group Emissions

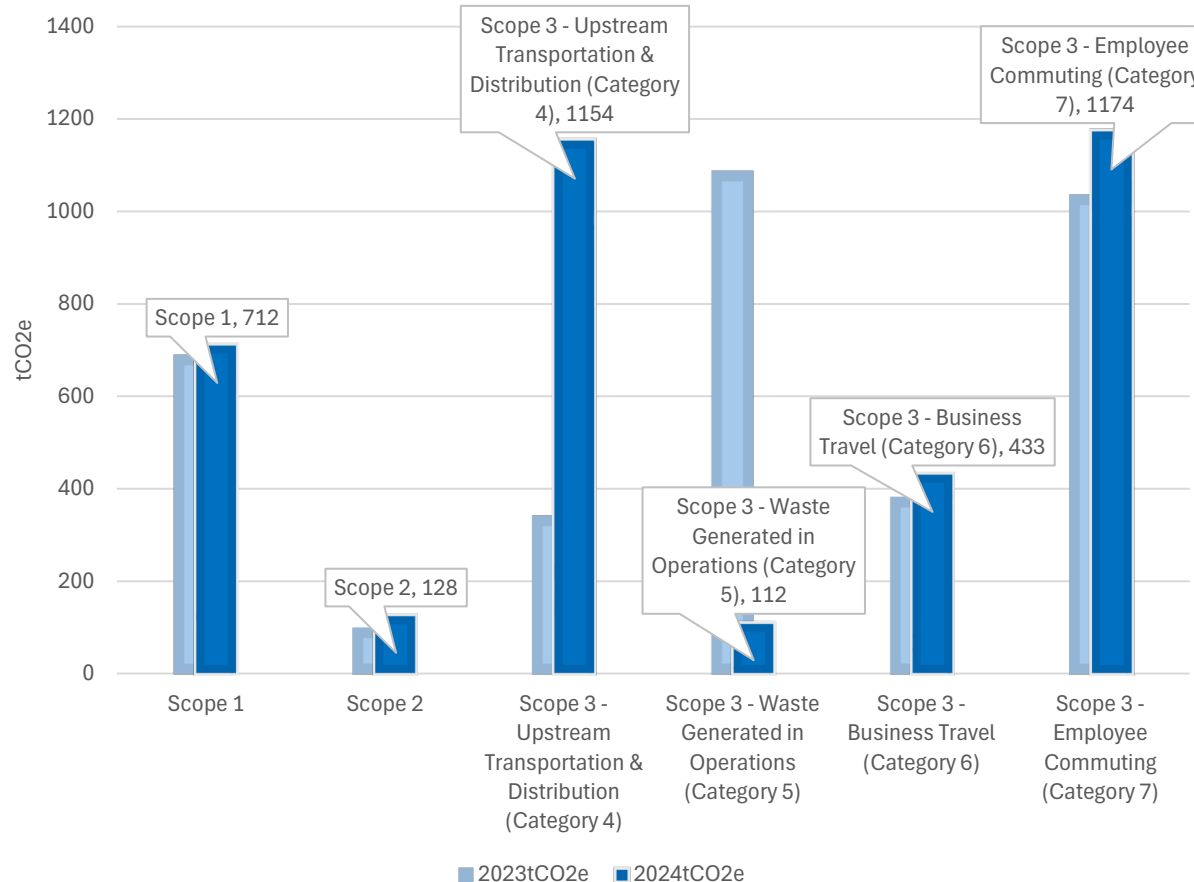
Morris & Spottiswood Group is committed to achieving Net Zero emissions by 2045 in Scotland and 2050 in England, Wales, Northern Ireland and Ireland, in line with current Government legislation.

The targets will be set in line with the reduction pathways for limiting global temperature rise to 1.5°C. Due to the continuous growth of Morris & Spottiswood Group, we will utilise a carbon intensity metric when reporting. To continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets:

- Halving carbon intensity of our controlled emissions by 2030 (against 2023 baseline).
- Key focus areas
 - Fleet Transition
 - Minimise staff travel
 - Waste reduction
- Move away from spend based data for Scope 3 emissions.
- New reporting platform for the group to obtain more accurate emission data

Due to growth within the business and committing to SBTi in 2025, we may be required to re-benchmark in future when SBTi targets are established

Morris & Spottiswood Carbon Reduction: 2023 vs 2024



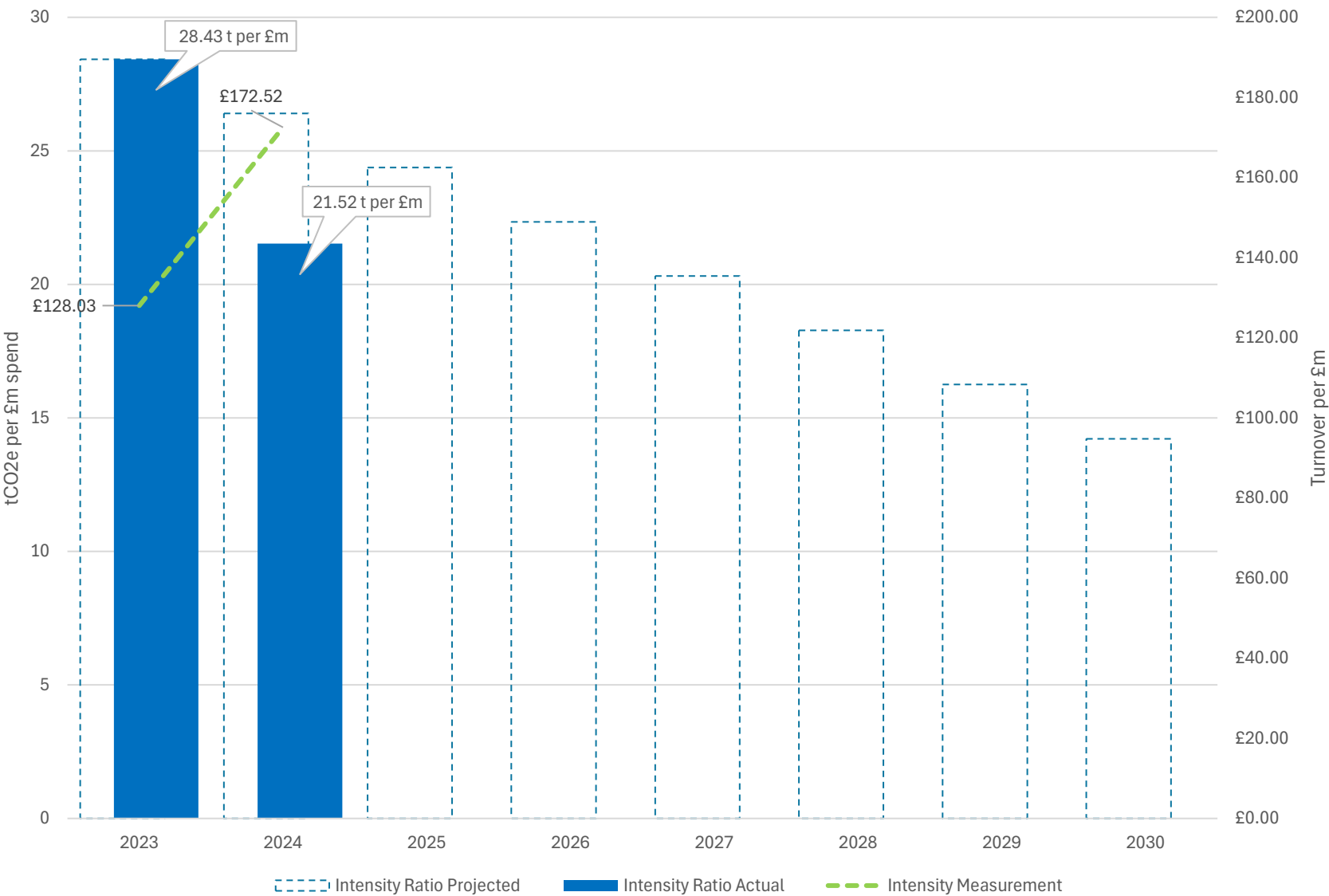
Note: The increase in overall Total Emissions has been the result of quantifying more of our Scope 3 (indirect) emissions categories and a significant increase in staff and financial turnover.

- *Upstream Transportation & Distribution (Category 4)* 2023 emissions figure is low due to not using spend based data until 2024

- Significant difference in 2023 *Waste Generated in Operations (Category 5)* emissions compared to 2024 due to 2023 waste reporting issues

Emissions Reduction Targets

Morris & Spottiswood Carbon Intensity



Intensity Ratios have been quantified in isolation to show the current history, as well as the projected reduction pathway.

We project that carbon intensity will decrease over the next five years to 14.22 tCO₂e per £m spend by 2030.

We have seen a **24.31% decrease** in carbon intensity from 2023 to 2024. Meaning we have passed our 2026 intensity target

The targets we have set are in line with the Government legislation for Net Zero by 2045/2050.

Carbon Reduction Projects Completed

The following environmental management measures and projects have been completed or implemented since 2019:

- Director company cars are either hybrid or electric.
- Ongoing ISO14001 certification and continuous improvement action plan activity implementation.
- Ongoing certification for ISO 14064-1 and Achilles Carbon Reduce Scheme.
- Air Handling Unit running of fossil fuels in Glasgow office switched off.
- Optimisation of fossil fuel based hot water system at pipework insulation at Warrington office.
- Waste reporting and benchmarking to understand our key waste streams
- Energy efficient LED luminaires and daylighting control installed at Glasgow stores.
- 100% renewable electricity for offices confirmed via REGOs.
- Technical review of heating comfort zones across all offices.
- Ongoing use of Tusker EV company car scheme.
- Disclose our carbon emissions via CDP – now B rated for climate change
- Committed to setting carbon reduction targets with Science Based targets Initiative (SBTi).
- Introduced and increased development of MMC and off-site manufacture across our projects via Morris & Spottiswood Joinery, JB Engineering, and Livingston Building Services.

Carbon Reduction Projects Planned 2025 – 2035

In the future we hope to implement further measures such as:

- Create a new ESG strategy to help improve our business vision and assist our clients with the best low carbon practice available. Aligning our internal Environmental, Social and Governance strategies.- [2027](#)
- Roll out new Carbon management system (SustainIQ) [2026](#)
- Set carbon reduction targets and get them approved by the Science Based targets Initiative (SBTi). [2027](#)
- Ongoing disclosure of our carbon emissions via CDP.
- Set a target for attainment of PAS 2060.
- Establish a dedicated Working Group to work with our supply chain – review, rationalise, engage, upskill and share best practice / target ambitions. [2028](#)
- Identify solutions to run construction sites with reduced Scope 1 and 2 greenhouse gas emissions. [2028](#)
- Introduce a ‘Circular Economy’ approach to all projects to help drive down unnecessary waste and carbon emissions [2026](#)
- Introduce Minimum standards for plant equipment within construction [2026](#)
- Carbon literacy training rollout for executive team and employees.[2026](#)
- Introduce ESG-tied remuneration policy to senior decision makers [2027](#)
- Full Fleet Transition to Hybrid and Electric vehicles [2035](#)
- Formalise participation of UN Global Compact [2026](#)
- Achieve Near-term SBTi Targets [2035](#)

CROSBIE
HOMES

**morris &
spottiswood**



LIVINGSTON

jb
engineering



MCLENNAN
CHARTERED ARCHITECTS



crbn
SOLUTIONS

INSPIRE
SPACES

LLED

**B BUILDERS
STATION**

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Morris & Spottiswood Group.

Date: December 2025

Jon Dunwell
CEO

<https://ghgprotocol.org/corporate-standard>

<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<https://ghgprotocol.org/standards/scope-3-standard>



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Thank You